

**EVANGELINE PARISH SHERIFF**

Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/22/10

## TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1-2
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)</b>	
Statement of net assets	5
Statement of activities	6
<b>FUND FINANCIAL STATEMENTS (FFS)</b>	
Balance sheet - governmental fund	8
Reconciliation of the governmental fund balance sheet to the statement of net assets	9
Statement of revenues, expenditures, and changes in fund balance - governmental fund	10
Reconciliation of the statement of revenues, expenditures, and changes in fund balance of governmental fund to the statement of activities	11
Statement of fiduciary assets and liabilities	12
Notes to financial statements	13-27
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
General Fund:	
Budgetary comparison schedule	29
Budgetary comparison schedule - expenditures	30
Schedule of Funding Progress	31
<b>OTHER SUPPLEMENTARY INFORMATION</b>	
Agency Funds:	
Combining balance sheet	34
Combining statement of changes in assets and liabilities	35-36
<b>INTERNAL CONTROL AND COMPLIANCE</b>	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	38-39
Summary schedule of current and prior year audit findings and corrective action plan	40-41

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Nixon, CPA\*

Tyres E. Nixon, Jr., CPA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA, PFS, CSA\*  
Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
Marshall W. Guidry, CPA  
Alan M. Taylor, CPA  
James R. Roy, CPA  
Robert J. Moltz, CPA  
Ketty M. Doucet, CPA  
Cheryl L. Bartley, CPA  
Mandy B. Sell, CPA  
Paul L. Delcambre, Jr. CPA  
Wanda F. Arcement, CPA, CVA  
Kristin B. Dauzet, CPA  
Richard R. Anderson Sr., CPA  
Carolyn C. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Henry J. Ciofalo, CPA 2007

\* A Professional Accounting Corporation

## OFFICES

183 South Beadle Rd. Lafayette, LA 70508 Phone (337) 232-4141 Fax (337) 232-8860	450 East Main Street New Iberia, LA 70560 Phone (337) 367-9204 Fax (337) 367-9208
---	--

113 East Bridge St. Breaux Bridge, LA 70517 Phone (337) 332-4020 Fax (337) 332-2867	200 South Main Street Abbeville, LA 70510 Phone (337) 893-7944 Fax (337) 893-7946
--	--

1234 David Dr. Ste 203 Morgan City, LA 70380 Phone (985) 384-2020 Fax (985) 384-3020	1013 Main Street Franklin, LA 70538 Phone (337) 828-0272 Fax (337) 828-0290
---	--

408 West Cotton Street Ville Platte, LA 70586 Phone (337) 363-2782 Fax (337) 363-3049	133 East Waddell St. Marksville, LA 71351 Phone (318) 253-9252 Fax (318) 253-8681
--	--

332 West Sixth Avenue Oberlin, LA 70855 Phone (337) 639-4737 Fax (337) 639-4668	621 Main Street Pineville, LA 71360 Phone (318) 442-4421 Fax (318) 442-9533
--	--

WEB SITE  
WWW.KCSRCPAS.COM

## INDEPENDENT AUDITORS' REPORT

The Honorable Eddie Soileau  
Evangeline Parish Sheriff  
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Evangeline Parish Sheriff, as of and for the year ended June 30, 2010, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of the Evangeline Parish Sheriff as of June 30, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 16, 2010, on our consideration of the Evangeline Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The required supplementary information on page 29 - 31 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Evangeline Parish Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Evangeline Parish Sheriff's financial statements as a whole. The other supplementary information on pages 34 - 36 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
November 16, 2010

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Statement of Net Assets  
June 30, 2010

ASSETS

Current assets:	
Cash and interest-bearing deposits	\$ 1,648,710
Due from other governmental units	1,048,987
Prepaid items	47,943
Noncurrent assets:	
Capital assets, net	<u>260,206</u>
Total assets	<u>3,005,846</u>

LIABILITIES

Current liabilities:	
Accounts and other payables	1,645,972
Compensated absences payable	<u>5,681</u>
Total current liabilities	<u>1,651,653</u>
Long-term liabilities:	
Compensated absences payable	51,125
OPEB obligation	<u>293,937</u>
Total long-term liabilities	<u>345,062</u>
Total liabilities	<u>1,996,715</u>

NET ASSETS

Invested in capital assets, net of related debt	260,206
Unrestricted	<u>748,925</u>
Total net assets	<u>\$ 1,009,131</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Statement of Activities  
For the Year Ended June 30, 2010

	Program Revenues			Net (Expense) Revenues and Changes in Net Assets
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities
Activities				
Governmental activities:				
Public safety	<u>\$2,991,904</u>	<u>\$1,518,527</u>	<u>\$ 96,355</u>	<u>\$(1,287,316)</u>
General revenues:				
Taxes -				
Property taxes, levied for general purposes				886,362
State revenue sharing				72,866
State supplemental pay				81,634
Interest and investment earnings				1,016
Miscellaneous				<u>129,700</u>
Total general revenues				<u>1,171,578</u>
Change in net assets				(115,738)
Net assets - July 1, 2009				<u>1,124,869</u>
Net assets - June 30, 2010				<u>\$ 1,009,131</u>

The accompanying notes are an integral part of the basic financial statements.



**FUND FINANCIAL STATEMENTS (FFS)**

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Balance Sheet  
Governmental Fund  
June 30, 2010

ASSETS

Cash	\$ 751,687
Interest-bearing deposits	897,023
Due from other governmental units	1,048,987
Prepaid items	<u>47,943</u>
Total assets	<u>\$ 2,745,640</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,612,614
Other accrued liabilities	31,771
Compensated absences payable	5,681
Due to defendants	<u>1,587</u>
Total liabilities	<u>1,651,653</u>
Fund balances:	
Reserved for prepaid items	47,943
Unreserved, undesignated	<u>1,046,044</u>
Total fund balances	<u>1,093,987</u>
Total liabilities and fund balance	<u>\$ 2,745,640</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Assets  
June 30, 2010

Total fund balance for governmental fund at June 30, 2010 \$ 1,093,987

Total net assets reported for governmental activities in the statement of net  
assets is different because:

Capital assets used in governmental activities are not financial resources  
and, therefore, are not reported in the funds. Those assets consist of:

Buildings, net of \$4,514 accumulated depreciation	\$ 3,951	
Furniture and equipment, net of \$60,546 accumulated depreciation	70,552	
Vehicles, net of \$214,547 accumulated depreciation	<u>185,703</u>	260,206

Long-term liabilities at June 30, 2010:

Compensated absences	(51,125)	
OPEB obligation	<u>(293,937)</u>	<u>(345,062)</u>

Total net assets of governmental activities at June 30, 2010 \$ 1,009,131

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund - General Fund  
For the Year Ended June 30, 2010

Revenues:	
Ad valorem taxes	\$ 886,362
Intergovernmental revenues -	
Federal grants	139,262
State grants	4,259
State revenue sharing	72,866
State supplemental pay	81,634
Parish appropriations	42,540
Fees, charges, and commissions for services -	
Civil and criminal fees	138,426
Court attendance	14,244
Transporting prisoners	1,967
Feeding and keeping prisoners	996,575
Fines and forfeitures	367,315
Interest	1,016
Miscellaneous	129,700
Total revenues	<u>2,876,166</u>
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	1,539,889
Operating services	427,512
Operations and maintenance	639,207
Travel and other charges	6,642
Capital outlay	<u>213,594</u>
Total expenditures	<u>2,826,844</u>
Excess of revenues over expenditures	49,322
Fund balance, beginning	<u>1,044,665</u>
Fund balance, ending	<u>\$ 1,093,987</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of Governmental Fund  
to the Statement of Activities  
For the Year Ended June 30, 2010

Total net change in fund balance at June 30, 2010 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 49,322
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 213,594	
Depreciation expense	(64,815)	
Loss on disposal of capital assets	<u>(2,579)</u>	146,200
Excess of compensated absences earned over compensated absences used		(17,323)
Net OPEB obligation payable		<u>(293,937)</u>
Total changes in net assets at June 30, 2010 per Statement of Activities		<u>\$ (115,738)</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Statement of Fiduciary Assets and Liabilities  
Fiduciary Fund Type - Agency Fund  
June 30, 2010

ASSETS

Cash	\$ 152,507
Interest-bearing deposits	<u>875,459</u>
Total assets	<u>\$1,027,966</u>

LIABILITIES

Due to taxing bodies and others	<u>\$1,027,966</u>
---------------------------------	--------------------

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Evangeline Parish Sheriff (Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The accounting and reporting policies of the Evangeline Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

For financial reporting purposes, the Sheriff includes all funds, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The governmental fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:



EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Governmental Fund --

General Fund

The General Fund is the primary operating fund of the Sheriff. It is used to account for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

Fiduciary Funds -

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The amounts reflected in the governmental fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Sheriff operations.

Basis of Accounting

The amounts reflected in the governmental fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

on long-term debt which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures.

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the City's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the City's general revenues.

Allocation of indirect expenses

The City reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

D. Assets, Liabilities and Equity

Cash and Interest-bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of fees for housing and feeding prisoners.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2010, are recorded as prepaid items.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing capital assets.

Capital assets are recorded in the statement of net assets and statement of activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives as follows:

Buildings and improvements	7-40 years
Equipment and furniture	5-20 years
Vehicles	5 years

Compensated Absences

Six days vacation leave are earned after one complete year of work. Twelve days of vacation are earned per year after completing two years of service. Vacation leave accumulates and vests. For employees having worked one to three years of service, twelve days of sick leave per year are allowed. After the fourth year of service, fifteen days of sick leave per year are allowed. Sick leave accumulates and is available for employees when needed, however, it does not vest nor is it payable at termination of employment.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

For fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the governmental fund that will pay it. In the government-wide statements, amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are recorded as long-term debt.

Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. Since the Sheriff doesn't have a proprietary fund, all long-term debt is used in governmental fund operations.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

Revenues

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds. Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

E. Interfund Transactions

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Budgets

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget for the general fund and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

H. Report Classification

Certain previously reported amounts for the year ended June 30, 2009 have been reclassified to conform to the June 30, 2010 classifications.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2010, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$2,676,676 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Demand deposits	\$ 751,687	\$ 152,507	\$ 904,194
Time deposits	897,023	875,459	1,772,482
Total	<u>\$1,648,710</u>	<u>\$1,027,966</u>	<u>\$2,676,676</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. The Sheriff does not have a policy for custodial credit risk, however, under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Deposit balances (bank balances) at June 30, 2010, are secured as follows:

Bank balances	<u>\$2,734,047</u>
Federal deposit insurance	500,000
Pledged securities (category 3)	<u>2,234,047</u>
Total	<u>\$2,734,047</u>

Pledged securities in the amount of \$2,234,047 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statue 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in June and are actually billed to taxpayers by the Sheriff in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Evangeline Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2010, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 11.44 mills on property with net assessed valuations totaling \$155,934,960.

Total law enforcement taxes levied were \$889,547.

(4) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 2010 consist of the following:

Department of the Treasury for prisoner housing and feeding	\$1,016,977
Evangeline Parish Police Jury	11,769
Evangeline Parish Communications District salary reimbursement	10,204
Multi-jurisdictional Task Force grant	2,537
Department of the Treasury for state supplemental pay	<u>7,500</u>
	<u>\$1,048,987</u>

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Capital Assets

Capital asset activity for the year ended June 30, 2010 was as follows:

	Balance 7/1/2009	Additions	Deletions	Balance 6/30/2010
Governmental activities:				
Building improvements	\$ 8,465	\$ -	\$ -	\$ 8,465
Furniture and equipment	151,801	53,034	73,737	131,098
Vehicles	<u>292,202</u>	<u>160,560</u>	<u>52,512</u>	<u>400,250</u>
Total	<u>452,468</u>	<u>213,594</u>	<u>126,249</u>	<u>539,813</u>
Less accumulated depreciation				
Building improvements	4,091	423	-	4,514
Furniture and equipment	120,731	13,552	73,737	60,546
Vehicles	<u>213,640</u>	<u>50,840</u>	<u>49,933</u>	<u>214,547</u>
Total	<u>338,462</u>	<u>64,815</u>	<u>123,670</u>	<u>279,607</u>
Net capital assets	<u>\$ 114,006</u>	<u>\$ 148,779</u>	<u>\$ 2,579</u>	<u>\$ 260,206</u>

Depreciation expense in the amount of \$64,815 was charged to public safety.

(6) Accounts and Other Accrued Payables

The accounts and other accrued payables consisted of the following at June 30, 2010:

Accounts	\$ 1,612,614
Pension	21,329
Payroll tax	10,442
Seized funds liability	<u>1,587</u>
	<u>\$ 1,645,972</u>

(7) Compensated Absences

The following is a summary of compensated absences payable transactions during the year:

Payable at July 1, 2009	\$ 50,703
Additions	6,103
Deletions	<u>-</u>
Payable at June 30, 2010	<u>\$ 56,806</u>



EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Fines Fund	Prisoner Maintenance Fund
Balances, July 1, 2009	\$ 2,002	\$ 791,414	\$ 171,221	\$ 2,310	\$ -
Additions	531,166	11,654,785	681,543	983,034	11,992,701
Reductions	<u>(517,207)</u>	<u>(11,621,155)</u>	<u>(665,803)</u>	<u>(985,344)</u>	<u>(11,992,701)</u>
Balances, June 30, 2010	<u>\$ 15,961</u>	<u>\$ 825,044</u>	<u>\$ 186,961</u>	<u>\$ -</u>	<u>\$ -</u>

(9) Pension Plan

Plan Description - The Evangeline Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing, multiple-employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to Sheriff and deputy Sheriff members throughout the State of Louisiana. Benefits are established or amended by state statute.

The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

Funding Policy - Plan members are required to contribute 10.00% of their annual covered salary and the Evangeline Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.00% of annual covered payroll. The contribution requirements of plan members and the Evangeline Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Evangeline Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2010, 2009, and 2008 were \$126,332, \$118,464, and \$105,435, respectively.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(10) Post Retirement Health Care and Life Insurance Benefits

From an accrual accounting perspective, the cost of postemployment healthcare benefits should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended June 30, 2010, the Sheriff began to recognize the cost of postemployment healthcare in the year when employee services are received, to report the accumulated liability from prior years, and to provide information useful in assessing potential demands on the Sheriff's future cash flows. Because the Sheriff is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2010 liability.

**Plan Description:** The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. These benefits are provided through the Louisiana Sheriff's Association. The plan is an agent multiple-employer defined benefit health care plan administered by the Louisiana Sheriff's Insurance Advisory Committee. The plan provisions and contribution rates are contained in the official plan documents. The plan does not issue a publicly available financial report.

**Funding Policy:** The Sheriff pays 100% of the monthly premiums for retirees and active employees. Retirees may choose to continue coverage for their spouse at the retiree's expense. The Sheriff recognizes the cost of providing these benefits as expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

**Annual OPEB Cost:** The Sheriff's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The Sheriff utilizes the level percentage of payroll amortization method to amortize the unfunded actuarial accrued liability.

The following table shows the components of the Sheriff's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Sheriff's net OPEB obligation:

Annual required contribution	\$ 307,872
Interest on net OPEB obligation	12,315
Adjustment to annual required contribution	<u>-</u>
Annual OPEB cost (expense)	320,187
Contributions made	<u>(26,250)</u>
Increase in net OPEB obligation	293,937
Net OPEB obligation - beginning of year	<u>-</u>
Net OPEB obligation - end of year	<u>\$ 293,937</u>

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The Sheriff's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2010	\$320,187	8.20%	\$293,937

Fiscal year 2010 was the year of implementation of GASB Statement No. 45 and the Sheriff has elected to implement prospectively. Therefore, prior year comparative data is not available. In future years, three-year trend information will be presented.

Funded Status and Funding Progress: The funded status of the plan as of June 30, 2010, was as follows:

Actuarial accrued liability (AAL)	\$1,768,992
Actuarial valuation of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$1,768,992</u>
Funded ratio (actuarial value of plan assets/AAL)	0%

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the Sheriff's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

The schedule of funding progress included in required supplementary information following the notes to the financial statements presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Because 2010 was the year of implementation of GASB Statement No. 45 and the Sheriff elected to apply the statement prospectively, only one year is presented in the schedule at this time. In future years, required trend data will be presented.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The Evangeline Parish Sheriff qualified to use the Alternative Measurement Method (AMM) to calculate the actuarial accrued liability and annual required contribution. The AMM calculation process is similar to an actuarial valuation, but with simplifications of several assumptions permitted per GASB guidelines. The significant actuarial assumptions used in the valuation of the plan are as follows:

1. The unit credit actuarial cost method was used.
2. Investment return of 4.0% per annum, compounded annually.
3. 100% of employees who elect coverage while in active employment and who are eligible for retiree benefits are assumed to elect continued medical coverage in retirement.
4. Health care cost trend rates were developed consistent with the Getzen model promulgated by the Society of Actuaries for use in long-term trend projection.
5. The mortality rate was determined by using the RP-2000 Mortality Table for males and females projected 10 years.
6. 100% of active employees will elect life insurance upon retirement.
7. Standard turnover assumptions – GASB 45 paragraph 35b.

(11) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Evangeline Parish Police Jury. These expenditures are not included in the accompanying financial statements.

(12) Risk Management

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(13) Unsettled Balances – Tax Collector Fund

Unsettled balances of the Tax Collector Agency Fund consist of the following:

Interest and other taxes	\$ 8,554
Ad valorem taxes paid under protest - \$579,436 of taxes paid under protest and interest earned to date of \$237,054 on the investment of the funds. These funds are held pending resolution of the protest.	  <u>816,490</u>
	<u>\$825,044</u>

(14) Distribution of State Revenue Sharing Funds

State revenue sharing funds provided by Act 956 of 1991 to the Tax Collector Agency Fund were distributed as follows:

Evangeline Parish:	
Police Jury	\$257,306
School Board	226,145
Assessor	44,474
Sheriff	72,866
Council on Aging	14,095
Waterworks District No. 1	4,090
Gravity Drainage Districts	6,779
Fire Protection Districts	103,838
Pension funds	<u>10,745</u>
Total	<u>\$740,338</u>

(15) Litigation and Claims

There is no litigation pending against the Evangeline Parish Sheriff at June 30, 2010.

(16) New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) issued Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." The Sheriff is required to implement this standard for the fiscal year ending June 30, 2011. The Sheriff has not yet determined the full impact that adoption of GASB Statement 54 will have on the financial statements.

(17) Subsequent Event Review

The Sheriff has evaluated subsequent events through November 16, 2010, the date which the financial statements were available to be issued.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

Evangeline Parish Sheriff  
Ville Platte, Louisiana

General Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2010

	Budget			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Ad valorem taxes	\$ 750,000	\$ 750,000	\$ 886,362	\$ 136,362
Intergovernmental revenues -				
Federal grants	10,000	10,000	139,262	129,262
State grants	-	-	4,259	4,259
State revenue sharing	70,000	70,000	72,866	2,866
State supplemental pay	57,000	57,000	81,634	24,634
Parish appropriations	-	-	42,540	42,540
Fees, charges, and commissions for services -				
Civil and criminal fees	140,000	140,000	138,426	(1,574)
Court attendance	6,000	6,000	14,244	8,244
Transporting prisoners	3,000	3,000	1,967	(1,033)
Feeding and keeping prisoners	680,000	680,000	996,575	316,575
Fines and forfeitures	177,500	177,500	367,315	189,815
Interest income	-	-	1,016	1,016
Miscellaneous	135,000	135,000	129,700	(5,300)
Total revenues	<u>2,028,500</u>	<u>2,028,500</u>	<u>2,876,166</u>	<u>847,666</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	1,565,000	1,565,000	1,539,889	25,111
Operating services	520,000	520,000	427,512	92,488
Operations and maintenance	659,500	659,500	639,207	20,293
Travel and other charges	5,000	5,000	6,642	(1,642)
Capital outlay	210,000	210,000	213,594	(3,594)
Total expenditures	<u>2,959,500</u>	<u>2,959,500</u>	<u>2,826,844</u>	<u>132,656</u>
Excess (deficiency) of revenues over expenditures	(931,000)	(931,000)	49,322	980,322
Fund balance, beginning	<u>1,044,665</u>	<u>1,044,665</u>	<u>1,044,665</u>	-
Fund balance, ending	<u>\$ 113,665</u>	<u>\$ 113,665</u>	<u>\$1,093,987</u>	<u>\$980,322</u>

Evangeline Parish Sheriff  
Ville Platte, Louisiana

General Fund  
Budgetary Comparison Schedule - Expenditures  
Year Ended June 30, 2010

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff salary	\$ 122,744	\$ 122,744	\$ 122,744	\$ -
Deputies salaries	1,263,283	1,263,283	1,248,326	14,957
Pension and payroll taxes	165,000	165,000	154,846	10,154
Sheriff's expense allowance	13,973	13,973	13,973	-
Total personal services and related benefits	<u>1,565,000</u>	<u>1,565,000</u>	<u>1,539,889</u>	<u>25,111</u>
Operating services:				
Hospitalization and life insurance	360,000	360,000	297,381	62,619
Auto insurance	80,000	80,000	75,930	4,070
Other liability insurance	80,000	80,000	54,201	25,799
Total operating services	<u>520,000</u>	<u>520,000</u>	<u>427,512</u>	<u>92,488</u>
Operations and maintenance:				
Auto fuel and oil	140,000	140,000	131,357	8,643
Auto maintenance	35,000	35,000	10,748	24,252
Operating expenses	164,500	164,500	182,942	(18,442)
Materials and supplies	120,000	120,000	122,783	(2,783)
Prisoner medical	40,000	40,000	17,824	22,176
Prisoner feeding and maintenance	160,000	160,000	173,553	(13,553)
Total operations and maintenance	<u>659,500</u>	<u>659,500</u>	<u>639,207</u>	<u>20,293</u>
Travel and other charges	<u>5,000</u>	<u>5,000</u>	<u>6,642</u>	<u>(1,642)</u>
Capital outlay	<u>210,000</u>	<u>210,000</u>	<u>213,594</u>	<u>(3,594)</u>
Total expenditures	<u>\$2,959,500</u>	<u>\$2,959,500</u>	<u>\$2,826,844</u>	<u>\$ 132,656</u>



Evangeline Parish Sheriff  
Ville Platte, Louisiana

Schedule of Funding Progress  
For the Year Ended June 30, 2010

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liabilities (AAL)</u>	<u>Unfunded Actuarial Accrued Liabilities (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A
July 1, 2009	-	1,768,992	1,768,992	0.0%	1,278,255	138.39%

## **OTHER SUPPLEMENTARY INFORMATION**

## **FIDUCIARY FUND TYPE - AGENCY FUNDS**

### **Sheriff's Fund**

To account for funds held in connection with civil suits, sales, and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

### **Tax Collector Fund**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

### **Bond Fund**

Used as a depository for the collection of cash bonds. Upon order of the district court, these funds are either refunded to the litigant or distributed to the Sheriff's General Fund, the police jury, the clerk of court, and other recipients in accordance with applicable laws.

### **Fine Fund**

To account for the collection of fines, restitutions, court costs, and other fees and the subsequent payment of those collections to the Sheriff's General Fund, the police jury, the clerk of court, and other recipients in accordance with applicable laws.

### **Prisoner Maintenance Fund**

To account for the collection and payment of prisoner maintenance revenue as per the agreement entered into between the Evangeline Parish Law Enforcement District and Louisiana Corrections Services, Inc.

Evangeline Parish Sheriff  
Ville Platte, Louisiana  
Fiduciary Fund Type - Agency Funds

Combining Balance Sheet  
June 30, 2010

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Fines Fund	Prisoner Maintenance Fund	Totals
ASSETS						
Cash	\$ 15,961	\$ -	\$ 136,546	\$ -	\$ -	\$ 152,507
Interest-bearing deposits	-	825,044	50,415	-	-	875,459
Total assets	<u>\$ 15,961</u>	<u>\$ 825,044</u>	<u>\$ 186,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,027,966</u>
LIABILITIES						
Due to taxing bodies and others	<u>\$ 15,961</u>	<u>\$ 825,044</u>	<u>\$ 186,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,027,966</u>

EVANGELINE PARISH SHERIFF  
Ville Platte, Louisiana  
Fiduciary Fund Type - Agency Funds

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended June 30, 2010

	Sheriff's Fund	Tax Collector Fund	Bond Fund
Balances, beginning of year	\$ 2,002	\$ 791,414	\$ 171,221
Additions:			
Deposits -			
Sheriff's sales, suits, and seizures	358,390	-	-
Garnishments	80,053	-	-
Bonds	-	-	240,819
Feeding and keeping prisoners	-	-	-
Other deposits	92,723	-	38,478
Fines	-	-	-
Warrant fees	-	-	18,190
Court costs	-	-	30,873
Special detail	-	-	353,183
Taxes, fees, etc., paid to tax collector	-	11,654,785	-
Total additions	<u>531,166</u>	<u>11,654,785</u>	<u>681,543</u>
Total	<u>533,168</u>	<u>12,446,199</u>	<u>852,764</u>
Reductions:			
Taxes, fees, etc. distributed to taxing bodies and others	-	11,621,155	-
Deposits settled to -			
Sheriff's General Fund and Clerk of Court	167,981	-	-
Police jury	-	-	-
District attorney expense fund	-	-	-
Indigent defender board	-	-	-
Refunds	-	-	1,377
Crime lab	-	-	-
Cash bond - out of parish	-	-	261
Fines	-	-	628,257
Appraisers fees	4,290	-	-
Wrecker and storage	6,368	-	-
Curator fees	600	-	-
Advertising	12,110	-	-
Other settlements	<u>325,858</u>	<u>-</u>	<u>35,908</u>
Total reductions	<u>517,207</u>	<u>11,621,155</u>	<u>665,803</u>
Balances, end of year	<u>\$ 15,961</u>	<u>\$ 825,044</u>	<u>\$ 186,961</u>

Fines Fund	Prisoner Maintenance Fund	Totals
<u>\$ 2,310</u>	<u>\$ -</u>	<u>\$ 966,947</u>
-	-	358,390
-	-	80,053
-	-	240,819
-	11,992,701	11,992,701
791,111	-	922,312
149,813	-	149,813
-	-	18,190
42,110	-	72,983
-	-	353,183
-	-	11,654,785
<u>983,034</u>	<u>11,992,701</u>	<u>25,843,229</u>
<u>985,344</u>	<u>11,992,701</u>	<u>26,810,176</u>
-	-	11,621,155
377,271	560,463	1,105,715
230,814	-	230,814
151,747	-	151,747
93,895	-	93,895
98	-	1,475
37,818	-	37,818
-	-	261
2,436	-	630,693
-	-	4,290
-	-	6,368
-	-	600
-	-	12,110
<u>91,265</u>	<u>11,432,238</u>	<u>11,885,269</u>
<u>985,344</u>	<u>11,992,701</u>	<u>25,782,210</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,027,966</u>

**INTERNAL CONTROL  
AND  
COMPLIANCE**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Nixon, CPA\*

Tynes E. Nixon, Jr., CPA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA, PFS, CSA\*  
Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
Marshall W. Guidry, CPA  
Alan M. Taylor, CPA  
James R. Roy, CPA  
Robert J. Melz, CPA  
Kolly M. Doucet, CPA  
Cheryl L. Bartley, CPA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr., CPA  
Wanda F. Arcement, CPA, CVA  
Kristin B. Dauzat, CPA  
Richard R. Anderson Sr., CPA  
Carolyn C. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Harry J. Clostio, CPA 2007

\* A Professional Accounting Corporation

## OFFICES

183 South Beadle Rd  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

450 East Main Street  
New Iberia, LA 70560  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddell St.  
Marksville, LA 71351  
Phone (318) 253-8252  
Fax (318) 253-8681

332 West Sixth Avenue  
Oberlin, LA 70555  
Phone (337) 839-4737  
Fax (337) 639-4568

621 Main Street  
Pineville, LA 71360  
Phone (318) 442-4421  
Fax (318) 442-9833

WEB SITE  
WWW.KSRCPAS.COM

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Eddie Soileau  
Evangeline Parish Sheriff  
Ville Platte, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Evangeline Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2010, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated November 16, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we have identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.



A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 10-2(IC) to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider deficiencies 10-1(IC) and 10-3(IC) described in the accompanying summary schedule of current and prior year audit findings and corrective action plan to be significant deficiencies.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing.

The Evangeline Parish Sheriff's response to the findings identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. We did not audit the Sheriff's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Sheriff's management and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
November 16, 2010

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 2010

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/10) –						
<u>Internal Control:</u>						
10-1(IC)	Unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions in the area of collecting and recording revenues.	No	It was determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.	Eddie Soileau, Sheriff	N/A
10-2(IC)	2007	The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The Sheriff has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Eddie Soileau, Sheriff	N/A
10-3(IC)	2010	Controls over the purchase of fuel for law enforcement vehicles are weak. Fuel logs should be maintained by unit and reconciled with fuel receipts and odometer readings on a monthly basis to ensure that all fuel purchases are valid.	No	Fuel logs will be maintained by unit and will be reconciled monthly with fuel receipts and the odometer readings to ensure that all fuel purchases are valid.	Eddie Soileau, Sheriff	Immediately

Compliance: There were no compliance findings noted.

(continued)

Evangeline Parish Sheriff  
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan (Continued)  
Year Ended June 30, 2010

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
PRIOR YEAR (6/30/09) --						
<u>Internal Control:</u>						
09-1(1C)	Unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	No	It was determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.	Eddie Soileau, Sheriff	N/A
09-2(1C)	2007	The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The Sheriff has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Eddie Soileau, Sheriff	N/A

Compliance: There were no compliance findings noted.